

Senate Engrossed

State of Arizona
Senate
Forty-fifth Legislature
Second Regular Session
2002

CHAPTER 153

SENATE BILL 1027

AN ACT

AMENDING SECTIONS 28-5618 AND 28-5625, ARIZONA REVISED STATUTES; RELATING TO
MOTOR FUEL TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 28-5618, Arizona Revised Statutes, is amended to
3 read:

4 28-5618. Report requirements

5 A. On or before the twenty-seventh day of each month, a supplier shall
6 file with the director a true and verified statement in a form prescribed by
7 the director showing:

8 1. The total number of gallons of motor vehicle fuel or aviation fuel,
9 blended, imported, exported or acquired during the preceding calendar month.

10 2. The number of gallons of motor vehicle fuel or aviation fuel sold
11 or otherwise disposed of by the supplier for use in each of the several
12 counties of this state.

13 3. The total number of gallons of motor vehicle fuel that is included
14 in this subsection and that is intended for use in aircraft.

15 4. Other information the director requires.

16 B. In addition to making the statement required in subsection A and
17 if the supplier received an interstate shipment of motor vehicle fuel during
18 the preceding month ~~or if a restricted distributor transported for sale motor~~
19 ~~vehicle fuel to another county from the county that was originally reported~~
20 ~~by the supplier during the preceding month~~, the supplier or restricted
21 distributor shall report on or before the twenty-seventh day of each month
22 to the director in a form prescribed by the director:

23 1. The quantity and particular description of the fuel received by
24 interstate shipment and delivered intercounty.

25 2. The name of the consignor and consignee.

26 3. The date shipped.

27 4. The date received.

28 5. How it was shipped.

29 6. Other information the director requires.

30 C. A supplier or ~~restricted distributor~~ may amend a report filed
31 pursuant to this section within three years after the date the original tax
32 report was filed unless the report for the period is final due to an audit.

33 D. If an amended report results in a reduction in taxes paid, the
34 department shall credit the licensee's account unless the licensee files a
35 written request for a refund.

36 Sec. 2. Section 28-5625, Arizona Revised Statutes, is amended to read:

37 28-5625. Restricted distributor licenses; reports; violation;
38 classification

39 A. A person shall obtain a license and report pursuant to section
40 ~~28-5618~~, subsection B- D OF THIS SECTION as a restricted distributor of motor
41 vehicle fuel from the director if all of the following apply:

42 1. The person transports for sale motor vehicle fuel to another county
43 from the county that was originally reported by the supplier.

1 2. The person purchases or otherwise acquires motor vehicle fuel in
2 tank car or cargo lots.

3 3. The person sells the motor vehicle fuel for delivery in this state
4 or export from this state.

5 4. The person is not required by this article to be licensed as a
6 supplier.

7 B. To obtain a restricted distributor license, a person shall file
8 with the director an application that contains the following:

9 1. The name under which the person is transacting business in this
10 state.

11 2. The address of the person's principal office or place of business
12 in this state.

13 3. The name and address of the owner, the names and addresses of the
14 partners if the restricted distributor is a partnership or the names and
15 addresses of the principal officer if the restricted distributor is a
16 corporation or association.

17 4. OTHER INFORMATION THE DIRECTOR REQUIRES.

18 C. If the application is in proper form and is accepted for filing,
19 the director shall issue to the applicant a license to transact business as
20 a restricted distributor in this state subject to cancellation as provided
21 by law.

22 D. A RESTRICTED DISTRIBUTOR SHALL REPORT ON OR BEFORE THE
23 TWENTY-SEVENTH DAY OF EACH MONTH TO THE DIRECTOR IN A FORM PRESCRIBED BY THE
24 DIRECTOR:

25 1. THE QUANTITY OF MOTOR VEHICLE FUEL ACQUIRED DURING THE PRECEDING
26 CALENDAR MONTH.

27 2. THE DISPOSITION OF THE MOTOR VEHICLE FUEL FOR USE IN EACH OF THE
28 SEVERAL COUNTIES.

29 3. THE NAME OF THE CONSIGNOR AND CONSIGNEE.

30 4. THE DATE SHIPPED.

31 5. THE DATE RECEIVED.

32 6. HOW IT WAS SHIPPED.

33 7. OTHER INFORMATION THE DIRECTOR REQUIRES.

34 E. A RESTRICTED DISTRIBUTOR MAY AMEND A REPORT FILED PURSUANT TO THIS
35 SECTION WITHIN THREE YEARS AFTER THE DATE THE ORIGINAL TAX REPORT WAS FILED
36 UNLESS THE REPORT FOR THE PERIOD IS FINAL DUE TO AN AUDIT.

37 ~~D.~~ F. If a restricted distributor files a false report or fails,
38 refuses or neglects to file a report pursuant to SUBSECTION D OF THIS section
39 28-5618, the director may cancel the restricted distributor's license and
40 notify the restricted distributor of the cancellation by regular mail at the
41 last known address of the restricted distributor appearing in the
42 department's records.

43 ~~E.~~ G. If a restricted distributor ceases to engage in business as a
44 restricted distributor in this state by reason of discontinuance, sale or
45 transfer of the business, the restricted distributor shall notify the

1 director in writing at least ten days before the discontinuance, sale or
2 transfer takes effect. If the restricted distributor sells or transfers the
3 business, the restricted distributor shall include the name and address of
4 the purchaser or transferee in the notice to the director.

5 F. H. A person who is required to be licensed as a restricted
6 distributor of motor vehicle fuel pursuant to this section and who fails to
7 obtain a license is guilty of a class 1 misdemeanor.

8 Sec. 3. Effective date

9 This act is effective from and after December 31, 2002.

APPROVED BY THE GOVERNOR MAY 6, 2002.

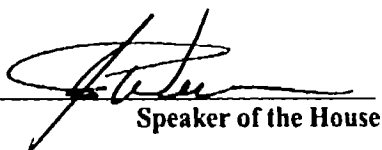
FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 7, 2002.



Passed the House April 29, 2002,

by the following vote: 56 Ayes,

0 Nays, 4 Not Voting

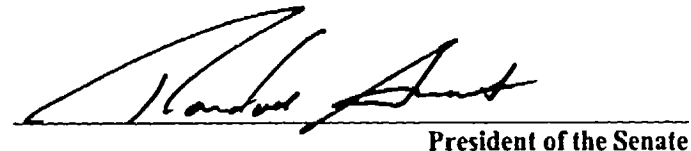

Speaker of the House


Chief Clerk of the House

Passed the Senate February 11, 2002,

by the following vote: 19 Ayes,

7 Nays, 4 Not Voting


President of the Senate

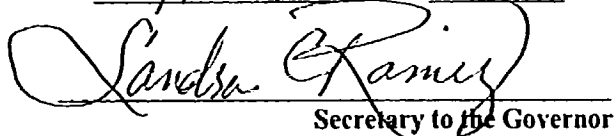

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

30 day of April, 2002,

at 11:27 o'clock A M.


Secretary to the Governor

Approved this 6th day of

May, 2002,

at 3:31 o'clock P M.


Governor of Arizona

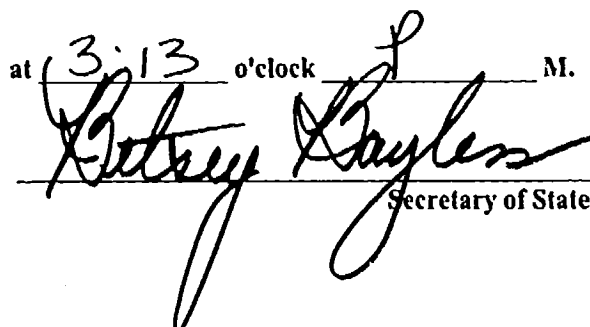
S.B. 1027

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 7 day of May, 2002,

at 3:13 o'clock P M.


Secretary of State